

The Honorable Marc L. Barreca
Chapter 11
Hearing Date: January 21, 2022
Hearing Time: 9:30 a.m.
Response Date: January 14, 2022

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

In re

NATURAL MOLECULAR TESTING
CORPORATION,

Debtor.

Case No. 13-19298-MLB

OBJECTION TO CLAIM
(Claim No. 87 - Michigan Department of
Treasury)

NOTICE OF HEARING

PLEASE TAKE NOTICE that Mark Calvert, in his capacity as Chapter 11 Trustee (the "Trustee") for Natural Molecular Testing Corporation (the "Debtor" or "NMTC") hereby files his objection (the "Objection") to the proof of claim filed herein on or about April 9, 2021 by the Michigan Department of Treasury (the "State of Michigan"), designated as claim no 87-4 in the amended amount of \$345,493.35 (the "Amended Michigan Proof of Claim").

PLEASE TAKE FURTHER NOTICE that a hearing to consider the Objection has been set for **Friday, January 21, 2022, at 9:30 a.m.** before the Honorable Marc L. Barreca, United States Bankruptcy Court for the Western District of Washington, 700 Stewart Street, Seattle, Washington, 98101, Courtroom 7106.

OBJECTION TO CLAIM NO. 87
(MICHIGAN) – 1

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1 PLEASE TAKE FURTHER NOTICE that as a result of this Objection, your claim
2 may be reduced, modified, or eliminated. You should read these papers carefully and
3 discuss them with your attorney if you have one.
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6 PLEASE TAKE FURTHER NOTICE that if you oppose the Objection, you must file
7 your written response with the Bankruptcy Court at the address above, and serve copies
8 upon the undersigned attorneys for the Trustee, no later than **Friday, January 14, 2022**.
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12 **IF NO RESPONSE IS TIMELY FILED AND SERVED, THE COURT MAY,**
13 **IN ITS DISCRETION, GRANT THE OBJECTION PRIOR TO THE HEARING,**
14 **WITHOUT FURTHER NOTICE, AND STRIKE THE HEARING.**
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17 **OBJECTION TO THE**
18 **AMENDED MICHIGAN PROOF OF CLAIM**
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20 The Trustee respectfully states as follows:
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22 1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C.
23 §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a
24 core proceeding pursuant to 28 U.S.C. § 157(b). The statutory predicates for the relief
25 sought herein are section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local
26 Rule 3007-1.
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29 2. The State of Michigan has been a prolific claim-filer in this case. It filed
30 Claim No. 87-1 in the amount of \$12,741.59 on November 5, 2014. Despite the Debtor
31 having no further employees in Michigan, the State of Michigan filed amended claims in the
32 amount of \$34,248.17 on November 24, 2014 and \$63,008.45 on March 6, 2015. The
33 Trustee filed an objection on July 14, 2017 [Doc. 896] (the “Prior Objection”), and this
34 Court entered an Order Granting Objection to Claim Number 87 of Claimant Michigan
35 Department of Treasury on August 16, 2017 [Doc. 915] (the “Prior Order”).
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1 3. Despite the Prior Order, the State of Michigan proceeded to file the Amended
2 Michigan Proof of Claim for \$345,493.35 on April 9, 2021.

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4 4. As set forth in the Trustee's Prior Objection, the Michigan Proof of Claim is
5 for estimated withholding taxes for the period of April 2014 through January 2015. To the
6 best of the Trustee's knowledge, the Debtor had no employees in the State of Michigan at
7 such time except that Dr. Manju Beier, who was a resident of Michigan, was terminated as
8 an employee of the Debtor in April 2014 and apparently received gross pay of \$4,615.38 in
9 April 2014. Therefore, the Trustee advocated in the Prior Objection that the Michigan Proof
10 of Claim should be disallowed in full, or at a maximum, be allowed as an appropriate
11 percentage of \$4,615.38 if in fact no tax was paid in April 2014.
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20 5. The State of Michigan had an opportunity to respond to the Prior Objection,
21 but failed to do so, leading to this Court's entry of the Prior Order.
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24 6 For the foregoing reasons, the Debtor respectfully requests that the Court
25 enter an Order disallowing the Amended Michigan Proof of Claim and granting such other
26 relief as is just and proper.
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33 DATED: December 17, 2021

PERKINS COIE LLP

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35
36 By: /s/ John S. Kaplan
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39

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45 Attorneys for Trustee Mark Calvert
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